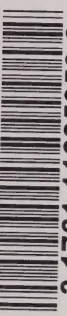


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# INDEX OF EXPENSES

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## UNIFORM CLASSIFICATION OF ACCOUNTS FOR CLASS I COMMON CARRIERS BY RAILWAY

BOARD OF TRANSPORT COMMISSIONERS  
FOR CANADA  
1959

INDEX OF EXPENSES

UNIFORM CLASSIFICATION OF  
ACCOUNTS FOR CLASS 1 COMMON  
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## FOREWORD

The preparation of this Index was undertaken by the Board, in co-operation with the Railway Association of Canada, to promote uniformity in the application of the accounting principles established under the Uniform Classification of Accounts for Class I Common Carriers by Railway.

Railway accounting procedures in Canada and in the United States developed along comparable lines and the Association of American Railroads Index of Operating Expenses has been widely used by personnel of Canadian railways. The Canadian Index of Expenses has been patterned on that publication, and grateful acknowledgment is made to the Association of American Railroads for assistance received in this way.

The Index relates only to expenses of furnishing rail transportation, including operations incidental thereto, where these are properly chargeable to accounts in the Expense group of the Classification. It does not cover items properly chargeable to accounts in the other five main groups of the Classification, i.e. Property, Revenue, Income, Retained Income and General Balance Sheet Accounts.

The circumstances of the particular case frequently determine which type of account should be charged with an expenditure and reference should accordingly be made to section 7 of the General Instructions to the Classification, particularly paragraphs (C), (D) and (E) of that section.

Where similar expenses could be incurred by different departments several account numbers appear opposite the item in the Index, and the department affected and the purpose of the payment will determine which account number should be selected.

Where expenses may be chargeable in the first instance to a "clearing account" the appropriate clearing account has been indicated in the Index. The use of clearing accounts is fully explained in section 15 of the General Instructions to the Classification.

This Index is intended only as an aid in the proper allocation of charges and, in the event of there being any apparent conflict between the Index and the Uniform Classification of Accounts, the instructions contained in the latter must be followed.





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